UNITED STATES GENERAL ACCOUNTING OFFICE

42-12

DIGESTS OF PUBLISHED DECISIONS of the Comptroller General of the United States

September 24 through 28, 1962

B-149714, September 24, 1962 **

Digest 555

Gratuities--Reenlistment Bonus--Limitation on Amount--Erroneous Payments

The erroneous designation of an improper payment to an enlisted member of the uniformed services as a "reenlistment bonus" when the member was not entitled to any bonus does not make the payment a reenlistment bonus; therefore, remission or cancellation of the erroneous payment under 10 U.S.C. 4837(d) does not affect the cumulative amount of reenlistment bonus payments which may be paid to the member under section 208(c) of the Career Compensation Act of 1949, 37 U.S.C. 239(c).

Digest 556
Gratuities--Reenlistment Bonus--Limitation on Amount--Overpayments

The remission or cancellation of an improper payment to an enlisted man which payment had been erroneously designated as a "reenlistment bonus" when the member was not entitled to any bonus payment does not require that the reenlistment bonus payment be considered in determining the number of the reenlistment for computatation of the amount payable under section 208(a) of the Career Compensation Act of 1949, 37 U.S.C. 239(a), in view of the provision in footnote No. 1 to subsection 208(a) for the exclusion from the computation of any reenlistment when a bonus was not authorized.

Digest 557
Gratuities--Reenlistment Bonus--Number Determination--Erroneous Payment

An overpayment of a reenlistment bonus to a member of the uniformed services who is entitled to a bonus does not require that the amount of the overpayment be considered any part of the reenlistment bonus authorized by law and, therefore, the amount of the overpayment is not to be considered in determining the cumulative amount of bonus payments authorized under section 208(c) of the Career Compensation Act of 1949, 37 U.S.C. 239(c).

Digest 558
Gratuities--Reenlistment Bonus-- Unearned Bonus Debt Remission

The remission or cancellation of an unearned reenlistment bonus debt upon a subsequent reenlistment of a member who had failed to complete the term of enlistment for which payment was made prior to discharge does not affect the initial validity of the reenlistment bonus payment nor bar application of the \$2,000 limitation in section 208(c) of the Career Compensation Act of 1949,

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37 U.S.C. 239(c), on the cumulative amount of reenlistment bonus payable; therefore, the amount of any uncarned reenlistment bonus which is remitted or canceled must be included in determining the cumulative amount of the reenlistment bonus payable under section 208(c).

B-149822, September 24, 1962 *

Digest 559

Fablic Lands--Permittees, Etc., Rights--Relocation Costs--Government Liability

A permit granted to a power company to construct a transmission line over Government property which requires the permittee upon request of the Government and without cost to the Government to relocate any lines including an existing line on property on which the permittee had previously been granted an easement by a prior owner before the Government acquired the property prevails over the rights under the easement to the extent of any conflict between the two instruments, the permit being later in point of time; therefore, costs of relocating the lines at the request of the Government are an obligation of the company under the permit and reimbursement by the Government is not authorized.

B-149279, September 25, 1962 *

Digest 560

Taxes--State--Gasoline--Recovery Procedure

The erroneous payment of State (New Mexico) gasoline taxes to gasoline companies by Federal agencies is principally the fault of the Federal Government rather than the gasoline companies which were no more than the channel through which the payments were made to the State; therefore, withholding of amounts representing the State taxes from the gasoline companies is not proper and on refusal of the State to refund the taxes, the debt should be reported to the Claims Division of General Accounting Office for collection pursuant to the instructions for uncollectible tax refund claims in 7 General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies 4830.20.

September 26 and 27, 1962 -- No Digests

B-149599, September 28, 1962 *

Digest 561

Fees--Parking--Privately Owned Vehicles--Garages, Etc.

Charges incurred by an itinerant civilian employee for parking a privately owned automobile in a garage because of limited parking on public streets at the temporary duty station under travel orders which authorized the use of the privately owned automobile on a mileage basis as being advantageous to the lievernment may be considered reimbursable under the amendment to section 4 of the Travel Expense Act of 1949, the act of August 14, 1961, 5 U.S.C. 837, which added the term "parking fees" to the items which may be reimbursed since the legislative history of the amendment does not indicate any intent to restrict fees to daytime parking or otherwise limit the cost or time; therefore, even

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B-149599, September 28, 1963 -- Con.

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though the term "storage charges" for parking automobiles in garages or commercial facilities is not synonymous with "parking fees," if it is administratively determined that the garage was used on an "in and out" basis with charges made only for the time that the facilities were used payment is authorized.

B-149804, September 28, 1962 **

Digest 562
Transportation-Dependents-Military Personnel-Dislocation Allowances-Vessel and Port Changes

Reserve members of the Navy who, when the home port or home yard of the vessel to which they are assigned is changed incident to the process of releasing them from active duty, move their dependents to another location have not had a change of station which bears any relation to the performance of duty aboard the vessel or at the home port to constitute a permanent change of station under section 303(c) of the Career Compensation Act of 1949, 37 U.S.C. 253(c), for entitlement to dislocation allowance, and the fact that the members were not released from duty until approximately 1 month after the effective date of the change of the home port does not afford any basis for the conclusion that the change was for any purpose other than release of the members from active duty.

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